

located in a platted subdivision, the lot and block number with reference to the recorded map of such subdivision; and how and from whom title to said land was acquired.

Issuance of  
certificates of  
compliance.

SEC. 2. It shall be the duty of the tax supervisor upon the filing of such statement by the owner to issue a certificate showing compliance with the provisions of this Act.

Additions, new  
buildings, etc.,  
listed and assessed  
for taxes.

SEC. 3. Upon the filing of such statement by the owner of real estate, it shall be the duty of the tax supervisor to list such additions in a record to be kept for that purpose and in the next succeeding tax year to appraise and assess such additions, new buildings and appurtenances for taxation as provided by law in the name of the listing owner.

Fiduciary holding  
legal title to  
property,  
considered  
"landowner."

SEC. 4. Any trustee, guardian, or other fiduciary having legal title to real property shall be regarded as the owner of such property for purposes of complying with the provisions of this Act.

Additions to  
buildings, etc.,  
without certificate  
of compliance,  
prohibited.

SEC. 5. It shall be unlawful for any owner to make any addition as set out in Section one hereof to real estate without first having obtained the certificate of the tax supervisor showing compliance with this Act as set out in Section two, and any owner as herein defined failing or refusing to comply with the provisions of this Act shall be subject to a penalty of ten dollars (\$10.00) for each and every failure or refusal to comply therewith, which penalty shall be assessed as in cases of penalties for late listing.

Penalty for  
violating Act.

SEC. 6. This Act shall be in force from and after its ratification.

In the General Assembly read three times and ratified, this the 12th day of March, 1941.

## II. B. No. 660

## CHAPTER 270

AN ACT TO REQUIRE THE CLOSING OF ALL FILLING STATIONS AND STORES IN CASWELL COUNTY BETWEEN THE HOURS OF TEN O'CLOCK A.M. AND TWELVE O'CLOCK NOON ON SUNDAY.

*The General Assembly of North Carolina do enact:*

Opening of stores,  
filling stations, etc.  
prohibited during  
certain hours on  
Sunday, Caswell  
County.

SECTION 1. That it shall be unlawful for any person to keep open or allow to be kept open, any filling station, service station, store, or other establishment where gasoline or oil is sold, or to allow any business to be transacted at such place, between the hours of ten o'clock A.M. and twelve o'clock noon on Sundays, in Caswell County: *Provided*, cafes or restaurants may be kept open during these hours: *Provided, however*, if a cafe or restaurant and filling station are run as one establishment, and the cafe is kept open, the gasoline and oil tanks shall be kept locked.

Exceptions.

Violation of  
Act made  
misdemeanor.

SEC. 2. That any person violating any of the provisions of this Act shall be guilty of a misdemeanor and, upon conviction, shall